

EXHIBIT 48

From: Harper, Karen
To: Spaulding, Eileen L.
Sent: 9/24/2010 12:01:20 PM
Subject: RE: SOM

Pretty well

Interesting, the group decided that the actual day-to-day monitoring responsibility should be switched to a non-customer service function in that those that have responsibility to manage the orders have a conflict of interest in deciding which orders should ultimately be shipped -- with ultimate right of refusal retained by Controlled Substance Compliance.

Trade Compliance stepped up to the plate and the obligation will be transferred to them, they have access to contractual and pricing data and are located physically in Building 10 so that they can more readily check with Commercial Group.

The Peculiar Order report would be vetted by them and okayed by Controlled Substance Compliance on a daily basis.

First transition meeting will be set up next week.

Other sub-teams include:

- 1) Review of indirect customer data availability and make a recommendation for Steering Committee Review as to how we should use the information and what the resource requirements should be
- 2) Revamp of the existing Customer Checklist to include a question such as: do you (as our customer) verify that your customers have a CFR compliant Suspicious Order Monitoring Program
- 3) Customer Audit Checklist preparation and recommendation for Steering Committee about frequency of audits, who should be on the audit team, etc.

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-----Original Message-----

From: Spaulding, Eileen L.
Sent: Friday, September 24, 2010 6:53 AM
To: Harper, Karen
Subject: SOM

I'm sorry I missed the conference call yesterday, how did it go?

I hope you are feeling better.

Eileen